

**PARISH OF ST. TAMMANY,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of St. Tammany is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	26,988	2,683,516
1960	38,643	3,257,022
1970	63,585	3,644,637
1980	110,869	4,205,900
1990	144,508	4,219,973
1991	148,137	4,251,560
1992	153,351	4,287,195
1993	155,990	4,295,477
1994	164,394	4,315,085
1995	170,321	4,339,352
1996	174,856	4,350,579
1997	180,692	4,351,769
1998	183,727	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of St. Tammany are as follows:

YEAR	ABITA SPRINGS	COVING TON	FOLSOM	MADISON VILLE	MANDE VILLE	PEARL RIVER	SLIDELL	SUN
1960	655	6,754	225	860	1,740	964	6,356	224
1970	839	7,170	249	801	2,571	1,361	16,101	288
1980	1,072	7,892	319	799	6,076	1,693	26,718	404
1990	1,296	7,691	469	659	7,083	1,507	24,124	429
1991	1,309	7,701	474	657	7,255	1,510	24,124	429
1992	1,348	7,749	476	661	7,782	1,513	24,161	451
1993	1,412	7,848	474	670	7,992	1,546	26,060	451
1994	1,487	8,093	486	684	9,210	1,556	26,207	471
1995	1,562	8,675	495	689	9,847	1,577	26,314	455
1996	1,650	8,965	500	696	9,998	1,577	26,408	482
1997	1,742	9,109	506	715	10,113	1,614	28,394	485
1998	1,777	9,229	522	721	10,300	1,629	29,004	485

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$17,024	\$14,281	\$18,666
1991	\$17,856	\$15,079	\$19,201
1992	\$18,369	\$15,817	\$20,137
1993	\$20,081	\$17,133	\$21,220
1994	\$21,255	\$18,086	\$22,056
1995	\$22,078	\$18,826	\$23,059
1996	\$22,966	\$19,609	\$24,164
1997	\$24,224	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in St. Tammany Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$1,213,354	\$356,028	\$85,562	\$172,851	\$39,740	\$238,770
1992	\$1,331,102	\$362,386	\$95,099	\$212,067	\$53,295	\$258,235
1993	\$1,399,671	\$363,328	\$100,380	\$230,684	\$55,546	\$291,995
1994	\$1,404,996	\$269,953	\$150,680	\$235,497	\$69,637	\$289,498
1995	\$1,558,322	\$268,770	\$164,509	\$257,887	\$66,880	\$343,644
1996	\$1,642,515	\$281,859	\$180,445	\$302,635	\$67,310	\$355,591
1997	\$1,752,641	\$291,611	\$193,448	\$311,489	\$76,199	\$383,149

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of St. Tammany as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
ST. TAMMANY PARISH	4.75		4.75	4	8.75
ABITA SPRINGS	2.75	2	4.75	4	8.75
COVINGTON	2.75	2	4.75	4	8.75
FOLSOM	2.75	2.5	5.25	4	9.25
MADISONVILLE	2.75	2	4.75	4	8.75
MANDEVILLE	2.75	2.5	5.25	4	9.25
PEARL RIVER	2.75	2	4.75	4	8.75
SLIDELL	2.75	2	4.75	4	8.75
SUN	2.75	2.5	5.25	4	9.25

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

Month	1994	1995	1996	1997	1998
January	\$114,476	\$121,087	\$138,085	\$209,258	\$217,059
February	\$153,390	\$175,324	\$146,981	\$142,682	\$151,509
March	\$109,777	\$110,724	\$135,194	\$135,074	\$150,747
April	\$111,010	\$122,705	\$155,949	\$162,113	\$174,854
May	\$135,050	\$136,119	\$156,909	\$129,153	\$167,587
June	\$123,790	\$133,283	\$153,239	\$180,398	\$169,412
July	\$141,568	\$137,319	\$176,975	\$179,167	\$199,138
August	\$138,464	\$165,222	\$149,947	\$156,475	\$169,264
September	\$128,596	\$145,967	\$158,004	\$159,669	\$174,551
October	\$128,540	\$146,865	\$154,668	\$165,541	\$164,215
November	\$130,558	\$153,700	\$145,653	\$164,187	\$173,102
December	\$125,294	\$142,777	\$141,180	\$155,510	\$168,974
Annual Total	\$1,540,514	\$1,691,093	\$1,812,784	\$1,939,225	\$2,080,411

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of St. Tammany is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$246,012,469	\$201,720,288	\$447,732,757
1991	\$254,409,473	\$206,198,073	\$460,607,546
1992	\$255,452,645	\$215,077,907	\$470,530,552
1993	\$278,089,197	\$224,572,278	\$502,661,475
1994	\$299,784,078	\$236,779,583	\$536,563,661
1995	\$324,963,968	\$252,091,848	\$577,055,816
1996	\$390,240,857	\$276,278,015	\$666,518,872
1997	\$428,515,379	\$292,584,805	\$721,100,184
1998	\$435,375,900	\$308,640,221	\$744,016,121

Source: St. Tammany Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$358,244,887	\$39,262,920	\$50,224,950
1991	\$367,269,774	\$41,994,632	\$51,343,140
1992	\$374,560,203	\$43,761,229	\$52,209,120
1993	\$398,500,931	\$49,992,794	\$54,167,750
1994	\$420,818,901	\$59,291,380	\$56,453,380
1995	\$453,039,166	\$65,791,940	\$58,224,710
1996	\$532,174,889	\$74,836,463	\$59,507,520
1997	\$573,279,924	\$85,799,360	\$62,020,900
1998	\$583,140,747	\$96,989,534	\$63,885,840

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of St. Tammany follows:

Year	Millage
1990	115.46
1991	115.46
1992	118.01
1993	118.01
1994	118.01
1995	118.01
1996	117.48
1997	117.26
1998	117.26

Sources: Louisiana Tax Commission and St. Tammany Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of St. Tammany in 1996 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. CENTRAL LA ELEC.CO.	\$23,295,840
2. BELL SOUTH TELECOMMUNICATIONS	\$19,543,040
3. FIRST N B C	\$5,670,930
4. HIBERNIA NATIONAL BANK	\$4,194,300
5. EPIC DEVELOPMENT	\$3,678,980
6. WASH-ST TAMM ELEC COOP	\$3,407,150
7. WAL-MART STORES INC.	\$3,312,970
8. FOXMEYER DRUG COMPANY	\$2,917,290
9. LA GAS SERVICE CO	\$2,892,410
10. SOUTHERN NATURAL GAS	\$2,635,210

Source: St. Tammany Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the St. Tammany Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	29,276	29,476	29,550	30,380
AVERAGE DAILY MEMBERSHIP	31,153	31,361	31,379	32,328
PUBLIC	30,319	32,079	32,668	32,536

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the St. Tammany Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$28,267	\$29,069	\$30,964	\$32,752
CURRENT EXPEN PER STUDENT	\$4,487	\$4,698	\$5,646	\$5,452
CAPITAL OUTLAY	\$8,057,557	\$10,945,612	\$17,795,063	\$25,814,192
DEBT SERVICE	\$8,899,915	\$9,938,111	\$18,668,037	\$11,766,664
CURRENT EXPENDITURES	\$139,780,763	\$148,845,699	\$162,682,503	\$176,394,022

Source: Louisiana Department of Education.